

FRESNO, CALIFORNIA
CLASS SPECIFICATION
ACCOUNTANT/AUDITOR

FLSA STATUS:

Non-Exempt

CLASS SUMMARY:

The Accountant/Auditor is the first and entry level in a two-level Accounting series. Incumbents are responsible for analyzing fiscal information, preparing reports and spreadsheets and financial statements, processing payroll, billing, and analyzing and keying accounting entries.

Distinguishing characteristics within the class, based upon assignment are, at entry, responsibility for assisting with and learning how to perform the essential duties of the classification under close supervision. With increased experience, incumbents are responsible for working more independently to perform the essential duties of the classification.

The Accountant/Auditor is distinguished from the Senior Accountant/Auditor, who has first-line supervisory responsibilities.

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TYPICAL CLASS ESSENTIAL DUTIES: (These duties are a representative sample; position assignments may vary.)

**FRE-
QUENCY**

1. Performs a variety of accounting/auditing functions which, depending on assignment, may include: reviewing and processing receivables and payables, including preparing invoices; administering debt service and master lease program components; checking businesses for compliance with applicable tax code; preparing billing statements and posting loan payments; reconciling accounts; coding and entering information into a database; tracking and monitoring fixed assets; setting up vendors; serving as a liaison with outside agencies; and, performing other related tasks.
2. Prepares voucher and journal entries.
3. Prepares and maintains a variety of financial records, reports, and related items.
4. Participates in implementing and maintaining automated financial systems; provides assistance to internal departments on the use of the automated financial systems.
5. Participates in a variety of meetings in order to present, receive and/or convey information.

Daily
20%

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Daily
5%

Daily
5%

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Daily
5%

Weekly
5%

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TYPICAL CLASS ESSENTIAL DUTIES: (These duties are a representative sample; position assignments may vary.)		FRE- QUENCY	
6.	Performs general ledger activities, which includes: analyzing, preparing, and <u>inputting</u> journal entries for various adjustments and corrections; analyzing and resolving accounting issues; preparing, reviewing, and distributing financial reports for <u>assigned</u> departments; <u>reviewing</u> and balancing ledgers; <u>coordinating</u> year-end closings; and, performing other related tasks.	Monthly 20%	Deleted: entering
7.	Prepares, <u>reviews and</u> submits a variety of reports, reconciliations, audits, and statements to <u>internal</u> departments, financial institutions, and federal agencies; ensures compliance with established timelines and procedures; makes recommendations for improvements and/or modifications based on findings.	Monthly 15%	Deleted: internal Deleted: auditing Deleted: nducting Deleted: , and reviews Deleted: and from
8.	Prepares <u>invoices</u> for <u>reimbursements</u> , rate changes, special projects, and/or other applicable issues.	Monthly 5- <u>60</u> %	Deleted: manual and/or adjusting
9.	Assists with budget preparation activities, which includes: balancing revenue and expenditures; supporting other departments in the budgeting process; providing financial data upon request; and, performing other related activities.	Annually 10%	
10.	Processes City payroll in accordance with City resolutions, codes, and labor agreements.	Varies 0 – 10%	
11.	Performs other duties of a similar nature or level.	As Required	

POSITION SPECIFIC RESPONSIBILITIES MIGHT INCLUDE:

Positions assigned to the Airport may be responsible for:

- Auditing capital accounts;
- Preparing, reviewing, auditing, and processing a variety of invoices and requisitions;
- Preparing bond debt service transfers;
- Administering billings and cash receipts to and from customers.

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POSITION SPECIFIC RESPONSIBILITIES MIGHT INCLUDE:

Positions assigned to Public Utilities may be responsible for:

- Maintaining fixed asset list;
- Maintaining and conducting inventory;
- Establishing and maintaining system of tracking and accounting for various contracts associated with capital projects;
- Preparing purchase orders;
- Auditing accounts payable and payroll information and transactions.

Positions assigned to Utilities/Business Tax may be responsible for:

- Auditing business accounts to identify compliance or non-compliance with the Fresno tax code;
- Reconciling business tax cash and receipts data to ensure they are in balance;
- Identifying new or non-paying business with regard to business taxes.

Positions assigned to Treasury may be responsible for:

- Maintaining loan servicing software database;
- Providing accurate account of loan accounts;
- Reconciling and auditing between various revenue sources and account balances;
- Closing out loan accounts.

Positions assigned to Accounts Payable may be responsible for:

- Reviewing and releasing payables;
- Processing daily check runs and bank reconciliation reports;
- Processes travel advances and related expense vouchers.

Positions assigned to Retirement Administration may be responsible for:

- Compiling investment manager fee data and preparing projections of fees;
- Calculating allocations of benefit payments;
- Recording and reporting retirement system financial information;
- Administering the City Debt and Master Lease Program;
- Reconciling trustee statements against in-house records;
- Reviewing and auditing debt service fund balances.

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POSITION SPECIFIC RESPONSIBILITIES MIGHT INCLUDE:

Positions assigned to Fixed Assets may be responsible for:

- Tracking fixed assets;
- Updating asset descriptions, location codes, serial numbers, and APN numbers in the asset management module.

Positions assigned to Payroll may be responsible for:

- Reviewing and auditing payroll reports;
- Gathering data and reconciling health and welfare fund for reporting purposes;
- Determining health and welfare eligibility and adding, dropping, and changing employee insurance coverage;
- Reviewing and monitoring active pay.

Training and Experience (positions in this class typically require):

- Bachelor's Degree in related field is required;

OR

- Two years of experience equivalent to an Accounting Technician with the City of Fresno and twenty units in accounting related course work.

OR

- An equivalent combination of education and experience sufficient to successfully perform the essential duties of the job such as those listed above.

Licensing Requirements (positions in this class typically require):

Some positions, based on assignment, may require:

- Valid State of California Driver's License, Class C.

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Knowledge (position requirements at entry):

Knowledge of:

- Generally accepted accounting and auditing principles, methods, and their application to governmental and commercial accounting systems;
- General principles of public finance;
- General principles of governmental budgeting and reporting;
- General principles of cost accounting;
- Budgeting processes and practices;
- Principles and practices in assigned area of responsibility;
- Financial control practices and procedures;
- Applicable Federal, State and Local laws, codes, ordinances, policies, procedures, rules and regulations;
- Applicable computer software packages;
- Customer service policies, principles and practices;

Skills (position requirements at entry):

Skill in:

- Using a computer and related software applications;
- Interpreting and analyzing a variety of governmental codes and ordinances;
- Preparing a variety of clear, concise, and comprehensive records, reports, and other written materials;
- Providing customer service;
- Interpreting and applying applicable Federal, State, and/or local laws, rules, and regulations;
- Performing mathematical calculations;
- Recording, analyzing, verifying, reconciling, and reporting accounting transactions;
- Preparing accounting statements and reports;
- Preparing and maintaining records;
- Solving problems;
- Researching discrepancies;
- Handling multiple tasks simultaneously;
- Applying accounting procedures and principles;
- Analyzing financial information and drawing valid conclusions;
- Communication and interpersonal skills as applied to interaction with coworkers, supervisor, the general public, etc. sufficient to exchange or convey information and to receive work direction.

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Physical Requirements:

Positions in this class typically require: Feeling, finger dexterity, grasping, hearing, repetitive motions, seeing and talking.

Sedentary Work: Exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects including one's own body. Sedentary work involves sitting most of the time. Jobs are sedentary if walking and standing are required only occasionally and all other sedentary criteria are met. Some positions may require more frequent walking, lifting and standing.

Note:

The above job description is intended to represent only the key areas of responsibilities; specific position assignments will vary depending on the business needs of the department.

Classification History:

Draft prepared by Fox Lawson & Associates (LM)

Date: 12/2007